



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

September 1, 2011

Via Facsimile

Mr. Kwok Leung Lee  
President  
Green Dragon Wood Products, Inc.  
Unit 312, 3<sup>rd</sup> Floor, New East Ocean Centre  
9 Science Museum Road  
Kowloon, Hong Kong

**Re: Green Dragon Wood Products, Inc.  
Form 10-K for Fiscal Year Ended March 31, 2011  
Filed July 15, 2011  
Form 10-K/A for Fiscal Year End March 31, 2010  
Filed July 15, 2011  
Form 10-Q/A for Fiscal Quarter Ended December 31, 2010  
Filed July 15, 2011  
Response Letter Dated August 22, 2011  
File No. 0-53379**

Dear Mr. Lee:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ W. John Cash

W. John Cash  
Branch Chief